

Comparison to Incentive Programs Available in Other States:

State	Job Credit	Investment Credit Qualified Investment	Sales/Use Tax Refund on Tax Abatement	Personal Property	Threshold Job Credit	Threshold Investment Credit
	(Yes/No)	(Yes/No)	(Yes/No)	(Yes/No)	(Number of Jobs)	(Dollars)
Alabama	Yes	Yes	Yes	Yes	5,15,20	\$0.5, \$1, \$2M
Alaska	No	No	No	Yes	N/A	N/A
Arizona	No	No	Yes	Yes	N/A	N/A
Arkansas	Yes	Yes	Yes	Yes	Based on payroll of the new employees hired.	\$5M
California	No	No	Yes	Yes		N/A
Colorado	Yes	Yes	No	Yes		Sec 46(c) IRC
Connecticut	Yes	No	No	Yes		N/A
Delaware	Yes	Yes	No	No		\$200,000
Florida	Yes	Yes	No	No		\$25, \$50, \$75, \$100M
Georgia	Yes	Yes	No	Yes		\$50,000
Hawaii	No	Yes	Yes	No		Investment in qualified business
Idaho	Yes	Yes	Yes	Yes		\$0.5M
Illinois	Yes	Yes	No	No		25 jobs \$5M
Indiana	Yes	Yes	Yes	Yes	\$5M/25 jobs, if <100 emp. \$1, 5 jobs	Positive benefit analysis
Iowa	Yes	Yes	Yes	Yes	0-61+	<\$0.01 - \$10 + M
Kansas	Yes	Yes	Yes	Yes	2	100,000
Kentucky	Yes	Yes	No	No	15	100,000
Louisiana	Yes	No	Yes	Yes	1	N/A
Maine	Yes	Yes	Yes	Yes	100	5,000,000
Maryland	Yes	No	No	No	60	N/A
Massachusetts	Yes	Yes	No	No	10	New investment in qualified business
Michigan	Yes	Yes	No	Yes	75,150	75, 150 jobs
Minnesota	No	No	No	No	N/A	N/A
Mississippi	Yes	Yes	Yes	Yes	10,20,25,50,100,200	\$50,000, \$10,000
Missouri	Yes	Yes	No	Yes	10,20,40,100	\$10, \$15M
Montana	Yes	Yes	No	Yes	Increase employment by 30%	Limited to small businesses
Nebraska	Yes	Yes	Yes	Yes	10, 30, 100	\$1, \$3, \$10M
Nevada	Yes	Yes	Yes	Yes	15, 75	\$0.25, \$1M
New Hampshire	No	No	No	No	N/A	N/A
New Jersey	Yes	Yes	No	Yes	10, 25	\$0.5, \$1M
New Mexico	Yes	Yes	No	Yes	1	\$0.5, \$1M
New York	Yes	Yes	Yes	Yes	101%, 102%, 103% of base employment	0, \$350M
North Carolina	Yes	Yes	Yes	Yes	1	\$0.1, \$0.2, \$1.0, \$2.0M
North Dakota	No	No	Yes	Yes	N/A	N/A
Ohio	Yes	Yes	Yes	Yes	25.00	Must exceed business' county average for filing year
Oklahoma	Yes	Yes	Yes	Yes	New payroll of 2.5M for 4 consec quarters	\$50,000
Oregon	No	No	No	Yes	N/A	N/A
Pennsylvania	Yes	No	Yes	Yes	25	N/A
Rhode Island	No	No	Yes	Yes	N/A	N/A
South Carolina	Yes	Yes	Yes	Yes	10, 250	\$5M
South Dakota	No	Yes	Yes	Yes	N/A	\$10M
Tennessee	Yes	Yes	Yes	Yes	25, 100, 250 jobs	\$0.5, \$011, \$250M
Texas	No	No	No	Yes	N/A	N/A
Utah	No	No	No	No	N/A	N/A
Vermont	Yes	Yes	Yes	No	Increased wage & salaries	\$150,000
Virginia	No	No	No	No	N/A	N/A
Washington	Yes	Yes	No	No	15% increase in employment	Investment in qualified business
West Virginia	Yes	Yes	No	Yes	20	Investment in qualified business
Wisconsin	No	No	No	No	N/A	N/A
Wyoming	No	No	No	No	N/A	N/A